

DEPARTMENT OF REVENUE  
TAX ADMINISTRATION  
DOCUMENTS AND PAYMENTS PROCESSING DIVISION  
FORMS DEVELOPMENT AND TESTING UNIT

Program Records Retention and Disposition Schedule

The Program Records Retention and Disposition Schedule and retention periods governing the records series listed herein are hereby approved. In accordance with the provisions of Chapters 121 and 132 of the General Statutes of North Carolina, it is agreed that the records of the

FORMS DEVELOPMENT AND TESTING UNIT


do not and will not have further official use or value for administrative, research, or reference purposes after the respective retention periods specified herein. The N.C. Department of Cultural Resources consents to the destruction or other disposition of these records in accordance with the retention and disposition instructions specified in this schedule. However, records subject to audit or those legally required for ongoing official proceedings must be retained until released from such audits or official proceedings, notwithstanding the instructions of this schedule. **Public records including electronic records not listed in this schedule or in the *General Schedule for State Agency Records* are not authorized to be destroyed.** The

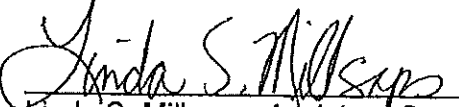
FORMS DEVELOPMENT AND TESTING UNIT

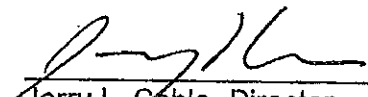
agrees to destroy, transfer or dispose of records in the manner and at the times specified herein. This schedule is to remain in effect until superseded.

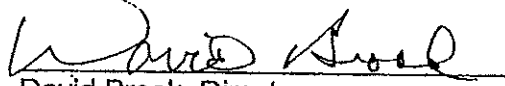
APPROVAL RECOMMENDED

  
Jerry L. Coble, Chief Records Officer  
Department of Revenue

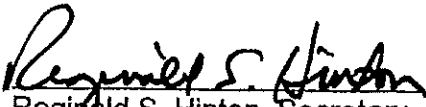
  
Sharon H. Tanner, Manager  
Forms Development and Testing Unit


  
Linda S. Millsaps, Assistant Secretary  
Tax Administration

  
Jerry L. Coble, Director  
Documents and Payments Processing  
Division

  
David Brook, Director  
Division of Historical Resources

APPROVED

  
Reginald S. Hinton, Secretary  
Department of Revenue

  
Lisbeth C. Evans, Secretary  
Department of Cultural Resources

November 20, 2008

WHB

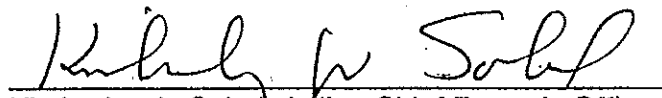
**RECORDS OFFICER COPY**

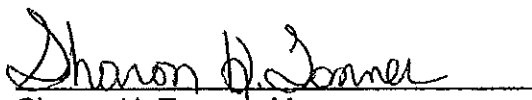
PROGRAM RECORDS RETENTION AND DISPOSITION SCHEDULE AMENDMENT

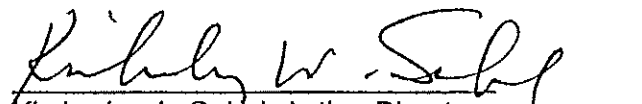
DEPARTMENT OF REVENUE  
BUSINESS SYSTEMS  
DOCUMENTS AND PAYMENTS PROCESSING DIVISION  
FORMS DEVELOPMENT AND TESTING UNIT

Amend the program records retention and disposition schedule approved November 20, 2008 by adding item 48435 as shown on the included schedule. No other items on this schedule have been amended, added, or removed.

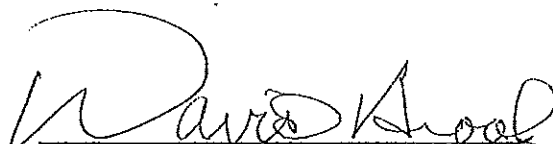
APPROVAL RECOMMENDED

  
Kimberley A. Sabol, Acting Chief Records Officer  
Department of Revenue

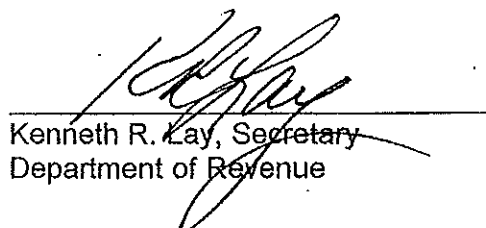
  
Sharon H. Tanner, Manager  
Forms Development and Testing Unit

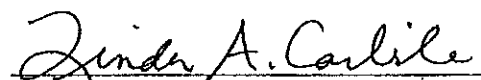
  
Kimberley A. Sabol, Acting Director  
Documents and Payments Processing Division

  
Alton P. Felton, Assistant Secretary  
Business Systems

  
David Brook, Director  
Division of Historical Resources

APPROVED

  
Kenneth R. Lay, Secretary  
Department of Revenue

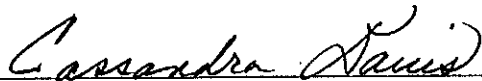
  
Linda A. Carlisle, Secretary  
Department of Cultural Resources

PROGRAM RECORDS RETENTION AND DISPOSITION SCHEDULE AMENDMENT

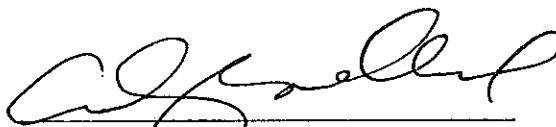
DEPARTMENT OF REVENUE  
BUSINESS SYSTEMS  
DOCUMENTS AND PAYMENTS PROCESSING DIVISION  
FORMS DEVELOPMENT AND TESTING UNIT

Amend the program records retention and disposition schedule approved November 20, 2008 by the changing the description and disposition instructions for the following items 48153 and 48435 as shown on the included schedule. No other items on this schedule have been amended, added, or removed.

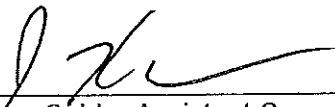
APPROVAL RECOMMENDED



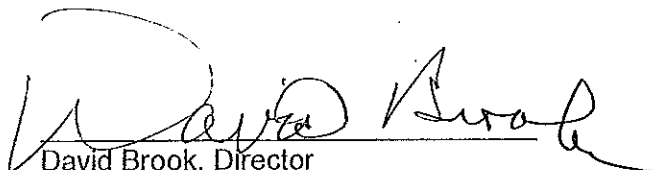
Cassandra Davis, Manager  
Forms Development and Testing Unit



Cindy D. Mallard, Chief Records  
Officer and Director, Documents and  
Payments Processing Division

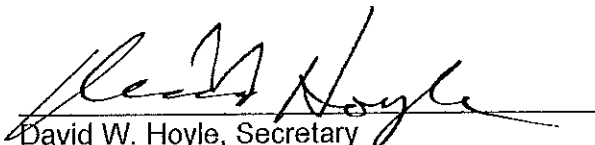


Jerry Coble, Assistant Secretary  
Business Systems



David Brook, Director  
Division of Historical Resources

APPROVED



David W. Hoyle, Secretary  
Department of Revenue



Linda A. Carlisle, Secretary  
Department of Cultural Resources

**DEPARTMENT OF REVENUE  
BUSINESS SYSTEMS  
DOCUMENTS AND PAYMENTS PROCESSING DIVISION  
FORMS DEVELOPMENT AND TESTING UNIT**

**ITEM 48148. ACTIVE AGREEMENTS TO COMPLY FILE.**

Legal agreements in paper and electronic formats between the department and software developers

DISPOSITION INSTRUCTIONS: Transfer to Inactive Agreements to Comply File (Item 48149) in March of each tax year and when superseded or obsolete.

**ITEM 48149. INACTIVE AGREEMENTS TO COMPLY FILE.**

Legal agreements in paper and electronic formats between the department and software developers that have expired.

DISPOSITION INSTRUCTIONS: Destroy in office 5 years after termination of agreement/contract if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**ITEM 48150. FORMS APPROVAL DATABASE (ELECTRONIC) FILE.**

Electronic records concerning tracking of all tax forms that are received and approved by software developers for payroll service vendors. File includes taxpayer identification number, account number, trade name, entity, amount paid, and other related data. (File maintenance and backup procedures conducted by Department of Revenue Information Technology.)

DISPOSITION INSTRUCTIONS: Destroy in office after 5 years if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**ITEM 48151. ACTIVE FORMS SPECIFICATIONS FILE.**

Specifications used to assist software designers to create substitute tax forms.

DISPOSITION INSTRUCTIONS: Transfer to the Inactive Forms Specifications File (Item 48152) at the end of March of each tax year.

**ITEM 48152. INACTIVE FORMS SPECIFICATIONS FILE.**

Specifications of forms that are no longer used by the department.

DISPOSITION INSTRUCTIONS: Destroy in office after 5 years if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**ITEM 48153. FORMS TESTING FILE.**

Records in paper and electronic formats concerning testing of forms used by the department. File includes current year approvals of forms, current trained forms, forms testing instructions, and repeat questions. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.). Amended 4-30-2012

DISPOSITION INSTRUCTIONS: Destroy in office when superseded or obsolete.

**ITEM 48154. ACTIVE GRID LAYOUTS FILE.**

Forms in paper and electronic formats showing grid layouts for latest forms approved by the department and available to vendors interested in reproducing tax forms.

DISPOSITION INSTRUCTIONS: Transfer to Inactive Grid Layouts File (Item 48155) when superseded or obsolete.

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**ITEM 48155. INACTIVE GRID LAYOUTS FILE.**

Forms in paper and electronic formats showing grid layouts previously authorized by the department for reproduction by vendors.

DISPOSITION INSTRUCTIONS: Destroy in office after 5 years if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**ITEM 48156. ACTIVE RESOURCES FILE.**

Records in paper and electronic formats concerning current guidelines for software developers to follow when creating substitute tax forms. File includes guidelines, correspondence, requirements, and other related records.

DISPOSITION INSTRUCTIONS: Transfer to Inactive Resources File (Item 48157) when superseded or obsolete.

**ITEM 48157. INACTIVE RESOURCES FILE.**

Records in paper and electronic formats concerning superseded guidelines for software developers to follow when creating substitute tax forms. File includes guidelines, correspondence, requirements, and other related records.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years.

**ITEM 48158. TAX FORMS (CURRENT YEAR) FILE.**

Comprehensive summary of forms currently used by the department concerning all tax schedules, individual income taxes, sales and uses taxes, partnerships, estates and trusts, and corporate income taxes. (Forms are updated annually based on legislative changes.)

DISPOSITION INSTRUCTIONS: Transfer to the Tax Forms (Prior Years) File (Item 48159) at the end of March of each tax year.

**ITEM 48159. TAX FORMS (PRIOR YEARS) FILE.**

Comprehensive summary of forms formerly used by the department that concern all tax schedules, individual income taxes, sales and uses taxes, partnerships, estates and trusts, and corporate income taxes. (Forms are updated annually based on legislative changes.)

DISPOSITION INSTRUCTIONS: Destroy in office after 5 years if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**ITEM 48160. VENDORS LISTS (APPROVED) FILE.**

Tax forms in electronic format that have been approved by the department and available to the public. Forms include names of software developer companies, tax identification numbers, and lists of approved tax forms.

DISPOSITION INSTRUCTIONS: Transfer to Inactive Vendors Lists File (Item 48161) when superseded or obsolete.

**ITEM 48161. INACTIVE VENDORS LISTS FILE.**

Tax forms in electronic format that have been replaced and are no longer used by the department. Forms include names of software developer companies, tax identification numbers, and other related information.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

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**ITEM 48435. DESIGN TAX FORMS (ELECTRONIC) FILE.**

Electronic forms developed by the unit for the department as a result of changes in legislation, and notification, and processing adjustments received from various divisions. Fields of information may include barcode data, demographic information concerning taxpayers, taxpayers' federal identification numbers, and other related information. (Note: Forms include departmental released versions, e-file versions, forms library versions, software development versions, web filed versions, and other related versions of forms.). (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; IRS 1075, Exhibit 3; and Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.) Amended 4-30-2012

**DISPOSITION INSTRUCTIONS:** Destroy in office when superseded or obsolete.